

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
Debtors.)	(Jointly Administered)
)	
)	

**COVER SHEETS FOR MONTHLY STATEMENT OF
ERNST & YOUNG LLP FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE WMLP DEBTORS
FOR THE PERIOD FROM FEBRUARY 1, 2019 THROUGH MARCH 31, 2019**

Name of Applicant:	Ernst & Young LLP	
Applicant's Role in Case:	Audit Services Provider for the WMLP Debtors	
Date Order of Employment Signed:	January 2, 2019 [Docket No. 915]	
	Beginning of Period	End of Period
Time Period Covered by this Statement:	2/1/19	3/31/19
Summary of Hours, Fees, and Expenses:		
Total Fees Requested in this Statement:	\$96,735.20 (80% of \$120,919.00)	
Total Expenses Requested in this Statement:	\$919.57	
Total Fees and Expenses Requested in this Statement (Inclusive of Holdback Amount):	\$121,838.57	
Total Professional Hours Covered by this Statement:	1,606.8	
Average Hourly Rate for Professionals:	\$75.25	
Total Paraprofessional Hours Covered by this Statement:	0	

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

COMPENSATION SUMMARY BY PROFESSIONAL**WMLP Debtors – Flat Fee Services**

Name	Title	Time
Whipple, Matthew Ary	111-Partner/Principal-Grade 1	18.0
Green, Kyle R.	111-Partner/Principal-Grade 1	30.9
Fritz, Matthew T.	443-Staff/Assistant-Grade 3	231.9
Richards, Ray Travis	422-Senior-Grade 2	326.4
Hernandez, Ashley Renee	321-Manager-Grade 1	55.4
Miller, Brianna N.	421-Senior-Grade 1	233.0
Swanson, Angela Marie	214-Senior Manager-Grade 4	55.2
Heselton, George A.	444-Staff/Assistant-Grade 4	213.8
Curtis, Matthew E.	443-Staff/Assistant-Grade 3	201.5
Fetterman, Stephen R.	111-Partner/Principal-Grade 1	44.6
Pippolo, Carlo D.	111-Partner/Principal-Grade 1	0.5
Blazei, Suzanne	321-Manager-Grade 1	30.6
Stephens, Paden A.	322-Manager-Grade 2	8.9
Preeti Shah	Staff/Assistant	8.5
	Total	1459.2

TOTAL FLAT FEES REQUESTED: \$90,000

WMLP Debtors – Hourly Rate Services

Name	Title	Time	Hourly Rate	Total Fees
Blazei, Suzanne	321-Manager-Grade 1	57.4	\$250.00	\$14,350.00
Curtis, Matthew E.	443-Staff/Assistant-Grade 3	0.3	\$110.00	\$33.00
Fetterman, Stephen R.	111-Partner/Principal-Grade 1	0.7	\$390.00	\$273.00
Green, Kyle R.	111-Partner/Principal-Grade 1	0.5	\$390.00	\$195.00
Harris, Tyler	443-Staff/Assistant-Grade 3	4.3	\$110.00	\$473.00
Hernandez, Ashley Renee	321-Manager-Grade 1	5.6	\$250.00	\$1,400.00
Heselton, George A.	444-Staff/Assistant-Grade 4	17.2	\$140.00	\$2,408.00
Miller, Brianna N.	421-Senior-Grade 1	56.7	\$190.00	\$10,773.00
Scheetz, Douglas D.	111-Partner/Principal-Grade 0	2.6	\$390.00	\$1,014.00
Swanson, Angela Marie	214-Senior Manager-Grade 4	2.3	\$340.00	\$782.00
	Total	147.6		\$30,919.00

COMPENSATION BY PROJECT CATEGORY**WMLP Debtors – Flat Fee Services**

Time Category	Category Descriptions	Total Hours
Tax Activities	This category includes all tax activities performed in connection with the audit	8.0
Substantive Testing	This category includes activities associated with substantive audit procedures	1227.0
Archive	Time spent getting audit files ready for archive	224.2
Total		1,459.2

TOTAL FLAT FEES REQUESTED: \$90,000

WMLP Debtors – Hourly Rate Services

Time Category	Category Descriptions	Total Hours
Bankruptcy	This Category relates to all activities that were necessary as a result of the bankruptcy	143.4
Out of Scope	This category relates to all activities that were above and beyond normal scope of work.	4.2
Total		147.6

SUMMARY OF EXPENSES

Expense Category	Expense Amount
Ground-Mileage	\$206.48
Meals	\$666.99
Snacks/Drinks	\$46.10
Total Expenses	\$919.57

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
WESTMORELAND COAL COMPANY, <i>et al.</i> , ²)	Case No. 18-35672 (DRJ)
Debtors.)	(Jointly Administered)
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**COVER SHEETS FOR MONTHLY STATEMENT OF
ERNST & YOUNG LLP FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE WMLP DEBTORS
FOR THE PERIOD FROM FEBRUARY 1, 2019 THROUGH MARCH 31, 2019**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Court’s interim compensation procedures order entered on November 14, 2018 (the “Administrative Order”), Ernst & Young LLP (“EY LLP”) hereby files this monthly statement for compensation as a retained professional to the WMLP Debtors (this “Statement”), which covers the period from February 1, 2019 through March 31, 2019 (the “Fee Period”). By this Statement, EY LLP respectfully requests (i) allowance of compensation in the amount of \$120,919.00 with respect to its services to the WMLP Debtors and (ii) reimbursement of expenses of \$919.57.

² Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

Background

1. On October 9, 2018 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the "Bankruptcy Code"). The Debtors operate their respective businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. The Debtors' retention of EY LLP was approved by this Court's Order dated January 2, 2019, *nunc pro tunc* to the Petition Date.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between EY LLP and the WMLP Debtors and to be reimbursed for actual and necessary out-of-pocket expenses.

4. As disclosed in the declaration in support of the Debtors' application to retain EY LLP in these chapter 11 cases, as of the Petition Date, EY LLP held a credit balance in the aggregate amount of approximately \$73,385 in favor of WMLP (the "WMLP Credit Balance").

5. Upon allowance of EY LLP's fees and expense reimbursements requested herein, EY LLP will (a) apply the allowed fees and expense reimbursements with respect to its services to WMLP against the WMLP Credit Balance.

Compensation Paid and Its Source

6. All services for which EY LLP requests compensation were performed for or on behalf of the WMLP Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Statement.

Supporting Detail

7. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to such services for the WMLP Debtors during the Fee Period was approximately 1,606.8 hours. The blended average hourly rate with respect to all services during the Fee Period was approximately \$75.25.

8. The supporting detail for this Statement is attached hereto as Exhibits A and B:
- Exhibit A contains the daily time information for each EY LLP professional who rendered services to the WMLP Debtors during the Fee Period.
 - Exhibit B contains the detail of the expenses for which EY LLP hereby seeks reimbursement from the WMLP Debtors.

Applicable Law

9. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

10. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

11. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

12. EY LLP respectfully submits that the compensation sought in this Statement is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

13. Some fees and expenses incurred by EY LLP during the Fee Period might not be included in this Statement. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein.

WHEREFORE, EY LLP hereby respectfully requests (i) allowance of compensation in the amount of \$120,919.00 with respect to its services to the WMLP Debtors, and (ii) reimbursement of expenses of \$919.57. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: April 24, 2019

/s/ Kyle R. Green

Kyle R. Green
Ernst & Young LLP

Exhibit A**Time Detail****WMLP Debtors – Flat Fee Services**

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	01 Feb 2019	Staff/Assistant	3.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	01 Feb 2019	Senior	1.7	Substantive Testing	Time spent working through the GC walkthrough, unbilled revenue testing and sending the PBC and open items list to the client for our procedures to support our audit opinion.
Curtis,Matthew E	01 Feb 2019	Staff/Assistant	2.2	Substantive Testing	Talking with the client about questions in regards to unbilled revenue accounts for MLP
Miller,Brianna N	02 Feb 2019	Senior	2.7	Substantive Testing	Time spent working though the JE CAAT for our journal entry testing. Communications with the client over our payroll testing. Detail review the General close control testing. Go through support for Unbilled revenue testing.
Fritz,Matthew T	02 Feb 2019	Staff/Assistant	3.3	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	02 Feb 2019	Senior	0.6	Substantive Testing	Review of year end asset retirement obligation testing of present value calculations
Curtis,Matthew E	02 Feb 2019	Staff/Assistant	5.3	Substantive Testing	Updating workbook N03 Trade AP aging workbook for MLP. Performing unbilled revenue substantive testing.
Fritz,Matthew T	03 Feb 2019	Staff/Assistant	0.7	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	04 Feb 2019	Senior	3.9	Substantive Testing	Review of year end asset retirement obligation testing of present value calculations
Fritz,Matthew T	04 Feb 2019	Staff/Assistant	6.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	04 Feb 2019	Senior	1.4	Substantive Testing	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end
Miller,Brianna N	04 Feb 2019	Senior	3.1	Substantive Testing	Time spent working through the AP and revenue testing, expense testing, going concern and ongoing communications.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	04 Feb 2019	Staff/Assistant	5.7	Substantive Testing	Updating revenue & tonnage workbook E00, updating AR workbooks E02, & sending out customer confirms. Updating AP aging workbooks for MLP mines. Sending out AP requests to the client.
Richards,Ray Travis	05 Feb 2019	Senior	4.3	Substantive Testing	Review of year end asset retirement obligation testing of present value calculations
Fritz,Matthew T	05 Feb 2019	Staff/Assistant	4.4	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Curtis,Matthew E	05 Feb 2019	Staff/Assistant	1.4	Substantive Testing	Performing substantive other asset testing for long and current assets for MLP.
Richards,Ray Travis	05 Feb 2019	Senior	0.4	Substantive Testing	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end
Fritz,Matthew T	06 Feb 2019	Staff/Assistant	4.7	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	06 Feb 2019	Staff/Assistant	5.3	Substantive Testing	Updating AR workbook for MLP selections. Performed other asset substantive testing. Updating workbooks G01 & G02 for MLP account selections.
Miller,Brianna N	06 Feb 2019	Senior	3.9	Substantive Testing	Detail review the AP and accrued expense testing workbooks.
Richards,Ray Travis	06 Feb 2019	Senior	0.7	Substantive Testing	Review of year end asset retirement obligation testing of present value calculations
Richards,Ray Travis	06 Feb 2019	Senior	1.4	Substantive Testing	Review of materials and supplies inventory testing to validate year-end account balance
Miller,Brianna N	07 Feb 2019	Senior	4.6	Substantive Testing	Time spent communicating with the client over open items. Detail review the accruals testing, payroll, test of controls and expensetesting.
Richards,Ray Travis	07 Feb 2019	Senior	0.9	Substantive Testing	Review of year-end advanced coal royalties to determine reasonableness of asset balance at year-end
Fritz,Matthew T	07 Feb 2019	Staff/Assistant	6.1	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Curtis,Matthew E	07 Feb 2019	Staff/Assistant	6.1	Substantive Testing	Performed payroll accrual testing for MLP. Other Asset substantive testing for MLP

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	08 Feb 2019	Senior	1.0	Substantive Testing	Meeting to discuss obtaining support for Asset Retirement Obligation cost build up. Attendees: Andrew Heselton, Ray Richards, Angela Swanson; WCC: Brent Winkleman, Scott Henry, Matt Huntsman
Fritz,Matthew T	08 Feb 2019	Staff/Assistant	3.1	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	08 Feb 2019	Senior	1.3	Substantive Testing	Review of materials and supplies inventory price testing procedures
Richards,Ray Travis	08 Feb 2019	Senior	1.6	Substantive Testing	Review of year end testing on deferred revenue balances
Curtis,Matthew E	08 Feb 2019	Staff/Assistant	3.3	Substantive Testing	Performing AP substantive testing for accrued payroll. Discussion with the client about other asset substantive testing questions.
Miller,Brianna N	09 Feb 2019	Senior	3.1	Substantive Testing	Put together the accounts recievable sample method for our testing of the WMLP AR account.
Fritz,Matthew T	09 Feb 2019	Staff/Assistant	2.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	10 Feb 2019	Staff/Assistant	11.2	Substantive Testing	Sending out reminders to customers to return AR confirms. Performing revenue flux inquiries with what was confirmed back from the customer. Updating workbook E06 Other AR and finalizing questions with the client before passing it off for review for MLP
Richards,Ray Travis	11 Feb 2019	Senior	1.6	Substantive Testing	Detail review of year end asset retirement obligation account balance testing.
Richards,Ray Travis	11 Feb 2019	Senior	1.2	Substantive Testing	Detail review of advanced coal royalties and related year end impairment calculation.
Richards,Ray Travis	11 Feb 2019	Senior	1.3	Substantive Testing	Detail review of inventory price testing and inventory cutoff audit procedures.
Richards,Ray Travis	11 Feb 2019	Senior	3.2	Substantive Testing	Detail review of prepaid asset account balance testing at year end.
Fritz,Matthew T	11 Feb 2019	Staff/Assistant	6.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Curtis,Matthew E	11 Feb 2019	Staff/Assistant	9.2	Substantive Testing	Updating AP Trade accruals. Email communication with the client about schedules and follow up questions in relation to MLP.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	11 Feb 2019	Senior	5.7	Substantive Testing	Discussions over our debt testing approach, detail review the AP lead sheet workbooks, discussions with the client over AR testing,general close process control testing and accrual testing discussions.
Fritz,Matthew T	12 Feb 2019	Staff/Assistant	6.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	12 Feb 2019	Senior	0.8	Substantive Testing	Detail review of inventory price testing and inventory cutoff audit procedures.
Richards,Ray Travis	12 Feb 2019	Senior	4.9	Substantive Testing	Detail review of inventory test of controls including cycle count documentation.
Miller,Brianna N	12 Feb 2019	Senior	5.4	Substantive Testing	Ongoing communications with the client, working through the JE CAAT rollforward differences in the journal entry data,weekly statusmeetings with internal audit, and continuing discussions over open items.
Curtis,Matthew E	12 Feb 2019	Staff/Assistant	5.2	Substantive Testing	Requesting remaining other Asset support and compiling questions for Brian Weberg. Updating testing workbook G02 for MLP

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	13 Feb 2019	Staff/Assistant	5.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	13 Feb 2019	Senior	5.4	Substantive Testing	External legal letter preparation, prepare for status meetings for the audit, detail review of the revenue and AR tonnage workpaper.
Richards,Ray Travis	13 Feb 2019	Senior	1.4	Substantive Testing	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.
Richards,Ray Travis	13 Feb 2019	Senior	4.6	Substantive Testing	Detail review of year end asset retirement obligation account balance testing.
Richards,Ray Travis	13 Feb 2019	Senior	1.4	Substantive Testing	Detail review of inventory cycle count documentation.
Richards,Ray Travis	14 Feb 2019	Senior	1.1	Substantive Testing	Detail review of year end asset retirement obligation account balance testing.
Miller,Brianna N	14 Feb 2019	Senior	6.8	Substantive Testing	Detail review the AR and revenue testing workpapers. Email communications with the external law firms regarding the companies litigation, and detail review the payroll testing workpapers.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	14 Feb 2019	Staff/Assistant	5.2	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	14 Feb 2019	Senior	0.7	Substantive Testing	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.
Richards,Ray Travis	14 Feb 2019	Senior	0.8	Substantive Testing	Detail review of advanced coal royalties and related year end impairment calculation.
Richards,Ray Travis	15 Feb 2019	Senior	2.8	Substantive Testing	Detail review of advanced coal royalties and related year end impairment calculation.
Fritz,Matthew T	15 Feb 2019	Staff/Assistant	3.1	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	15 Feb 2019	Senior	0.9	Substantive Testing	Detail review of year end land and mineral rights account balance testing and related depletion expense testing.
Miller,Brianna N	15 Feb 2019	Senior	3.1	Substantive Testing	Revenue and AR inquiries with the client regarding our testing, detail review the expense testing workpapers, discussions regarding open items with the client.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	15 Feb 2019	Senior	2.3	Substantive Testing	Detail review of year end asset retirement obligation account balance testing.
Fritz,Matthew T	16 Feb 2019	Staff/Assistant	1.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	16 Feb 2019	Senior	3.8	Substantive Testing	Detail review payroll expense testing, AR and revenue testing, and accrual testing.
Richards,Ray Travis	16 Feb 2019	Senior	1.6	Substantive Testing	Detail review of advanced coal royalty account balance
Richards,Ray Travis	16 Feb 2019	Senior	0.6	Substantive Testing	Detail review of coal stockpile inventory account balance
Richards,Ray Travis	16 Feb 2019	Senior	5.8	Substantive Testing	Detail review of current other asset account
Miller,Brianna N	17 Feb 2019	Senior	5.8	Substantive Testing	Ongoing planning and coordination with the company and the audit team. This includes discussions over AR and Revenue. Detail reviewthe payroll expense testing, payroll analytic, and black lung.
Curtis,Matthew E	17 Feb 2019	Staff/Assistant	14.3	Substantive Testing	Preparing gross proceeds workbook. Performing recalculations of gross proceeds for WKL. Requesting support for the rates used in the calculations from the client.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	18 Feb 2019	Staff/Assistant	5.6	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Curtis,Matthew E	18 Feb 2019	Staff/Assistant	14.3	Substantive Testing	Finished up testing of Other AR workbook. Performed final inquiries of client for outstanding support for MLP.Performed sales testing and requesting support for reconciliations between confirmed sales and GL amount for MLP Customers. Updated workbook E05.
Richards,Ray Travis	18 Feb 2019	Senior	0.7	Substantive Testing	Detail review of coal stockpile inventory account balance
Richards,Ray Travis	18 Feb 2019	Senior	2.1	Substantive Testing	Detail review of current other asset account
Richards,Ray Travis	18 Feb 2019	Senior	1.6	Substantive Testing	Detail review of asset retirement obligation account balance
Richards,Ray Travis	18 Feb 2019	Senior	0.4	Substantive Testing	Detail review of advanced coal royalty account balance
Miller,Brianna N	19 Feb 2019	Senior	5.2	Substantive Testing	Detail review the expense testing workpapers in order to support our audit opinion.
Richards,Ray Travis	19 Feb 2019	Senior	3.7	Substantive Testing	Detail review of advanced coal royalty account balance
Richards,Ray Travis	19 Feb 2019	Senior	3.1	Substantive Testing	Detail review of current other asset account

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	19 Feb 2019	Staff/Assistant	6.6	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	19 Feb 2019	Senior	3.7	Substantive Testing	Detail review of impairment loss account
Richards,Ray Travis	19 Feb 2019	Senior	2.7	Substantive Testing	Detail review of coal stockpile inventory account balance
Richards,Ray Travis	20 Feb 2019	Senior	7.1	Substantive Testing	Detail review of current other asset account
Miller,Brianna N	20 Feb 2019	Senior	4.4	Substantive Testing	Detail review the payroll testing analytic, payroll testing detailed testing, unbilled revenue testing and ongoing client communications.
Richards,Ray Travis	20 Feb 2019	Senior	3.9	Substantive Testing	Detail review of impairment loss account
Fritz,Matthew T	20 Feb 2019	Staff/Assistant	6.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	21 Feb 2019	Senior	1.7	Substantive Testing	Detail review of current other asset account
Fritz,Matthew T	21 Feb 2019	Staff/Assistant	7.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	21 Feb 2019	Senior	6.4	Substantive Testing	Detail review of impairment loss account
Miller,Brianna N	21 Feb 2019	Senior	5.7	Substantive Testing	Detail review all revenue and AR testing workpapers and confirmations.
Richards,Ray Travis	21 Feb 2019	Senior	1.9	Substantive Testing	Detail review of asset retirement obligation account balance
Richards,Ray Travis	22 Feb 2019	Senior	0.8	Substantive Testing	Detail review of asset retirement obligation account balance
Richards,Ray Travis	22 Feb 2019	Senior	3.7	Substantive Testing	Detail review of impairment loss account
Fritz,Matthew T	22 Feb 2019	Staff/Assistant	3.4	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	22 Feb 2019	Senior	2.1	Substantive Testing	Detail review the unbilled revenue workpapers to support our audit opinion.
Heselton,George A	23 Feb 2019	Staff/Assistant	12.5	Substantive Testing	Preparing year end substantive workpapers
Curtis,Matthew E	23 Feb 2019	Staff/Assistant	11.9	Substantive Testing	Performed the revenue testing for Solvay Joint Venture, and Orville. Updated review comments on Hess. Sent out questions and support requests to the client for MLP
Richards,Ray Travis	23 Feb 2019	Senior	2.9	Substantive Testing	Detail review of advanced coal royalties account balance

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	23 Feb 2019	Staff/Assistant	4.1	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	23 Feb 2019	Senior	3.6	Substantive Testing	Detail review the debt interest payable workpapers and interest expense.
Heselton,George A	24 Feb 2019	Staff/Assistant	14.9	Substantive Testing	Preparing year end substantive workpapers
Curtis,Matthew E	24 Feb 2019	Staff/Assistant	12.8	Substantive Testing	Updated workbook E02, E05, E09. Performed AR/Revenue reconciliations and sent out questions and support requests to the client for MLP
Richards,Ray Travis	25 Feb 2019	Senior	3.3	Substantive Testing	Detail review of impairment calculations and error correction of impairment calculations
Fritz,Matthew T	25 Feb 2019	Staff/Assistant	6.5	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Heselton,George A	25 Feb 2019	Staff/Assistant	15.2	Substantive Testing	Preparing year end substantive workpapers
Richards,Ray Travis	25 Feb 2019	Senior	5.7	Substantive Testing	Detail review of the limited partnership asset retirement obligation and related calculations of errors

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	25 Feb 2019	Senior	3.0	Substantive Testing	detail review revenue workpapers, black lung testing, clearing review notes on interest income workpapers.
Fritz,Matthew T	26 Feb 2019	Staff/Assistant	6.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	26 Feb 2019	Senior	4.8	Substantive Testing	Detail review of property plant and equipment account balance
Miller,Brianna N	26 Feb 2019	Senior	3.4	Substantive Testing	Work through support for our JE CAAT analyzer for the trial balance rollforward.
Richards,Ray Travis	26 Feb 2019	Senior	3.2	Substantive Testing	Detail review of impairment calculations and error correction of impairment calculations
Miller,Brianna N	27 Feb 2019	Senior	4.5	Substantive Testing	Prepare the liabilities subject to compromise, detail review the accrual workpapers and Accounts payable.
Richards,Ray Travis	27 Feb 2019	Senior	1.4	Substantive Testing	Detail review of property plant and equipment account balance
Fritz,Matthew T	27 Feb 2019	Staff/Assistant	6.2	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	28 Feb 2019	Senior	1.6	Substantive Testing	Detail review of impairment calculations and error correction of impairment calculations

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	28 Feb 2019	Senior	2.7	Substantive Testing	Detail review of property plant and equipment account balance
Richards,Ray Travis	28 Feb 2019	Senior	3.3	Substantive Testing	Detail review of depletion, depreciation, and amortization expenses
Fritz,Matthew T	28 Feb 2019	Staff/Assistant	6.8	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Miller,Brianna N	28 Feb 2019	Senior	3.1	Substantive Testing	Make selections for the Unrecorded liability search. Discussions with the client over open revenue testing items.
Fetterman,Stephen R	28 Feb 2019	Partner/Principal	2.4	Substantive Testing	review year end workpapers
Fritz,Matthew T	01 Mar 2019	Staff/Assistant	3.9	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	01 Mar 2019	Senior	1.3	Substantive Testing	Detail review of property plant and equipment account balance
Richards,Ray Travis	01 Mar 2019	Senior	1.4	Substantive Testing	Detail review of impairment calculations and error correction of impairment calculations
Fetterman,Stephen R	02 Mar 2019	Partner/Principal	5.1	Substantive Testing	Review of draft 10-K and EY audit committee materials
Fritz,Matthew T	02 Mar 2019	Staff/Assistant	3.3	Substantive Testing	Prepared Substantive Testing for the WMLP audit including addressing comments and addition of tickmarks.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	02 Mar 2019	Staff/Assistant	14.1	Substantive Testing	Performed testing around health insurance accrual. Pulled in accrual schedules provided by the client and performed a reasonable recalc of the accrual. Performed testing around vacation accrual. Consisted of pulling in client support and setting up workbook for testing for MLP mines
Richards,Ray Travis	02 Mar 2019	Senior	5.8	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Richards,Ray Travis	02 Mar 2019	Senior	1.3	Substantive Testing	Detail review of the property, plant, and equipment account balance
Richards,Ray Travis	02 Mar 2019	Senior	0.9	Substantive Testing	Detail review of the coal inventory account balance
Heselton,George A	03 Mar 2019	Staff/Assistant	24.0	Substantive Testing	Preparing substantive workpapers as part of year end procedures.
Miller,Brianna N	03 Mar 2019	Senior	1.3	Substantive Testing	Detail review the gross proceeds tax accrual workpaper.
Curtis,Matthew E	03 Mar 2019	Staff/Assistant	14.2	Substantive Testing	Performed UL search for MLP mines.
Fritz,Matthew T	04 Mar 2019	Staff/Assistant	7.6	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	04 Mar 2019	Senior	2.2	Substantive Testing	Detail review of the coal inventory account balance

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	04 Mar 2019	Senior	4.9	Substantive Testing	Walkthrough meeting held for the black lung process, detail review the debt workpapers, make selections for our black lung census data testing and discuss the approach for the accrued vacation testing workpaper.
Fetterman,Stephen R	04 Mar 2019	Partner/Principal	2.4	Substantive Testing	Review of year end workpapers
Richards,Ray Travis	04 Mar 2019	Senior	1.8	Substantive Testing	Detail review of the property, plant, and equipment account balance
Richards,Ray Travis	04 Mar 2019	Senior	3.8	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Richards,Ray Travis	04 Mar 2019	Senior	5.1	Substantive Testing	Review and calculation of impairment errors and correction entries
Heselton,George A	04 Mar 2019	Staff/Assistant	24.0	Substantive Testing	Preparing substantive workpapers as part of year end procedures.
Richards,Ray Travis	05 Mar 2019	Senior	3.6	Substantive Testing	Detail review of the property, plant, and equipment account balance
Richards,Ray Travis	05 Mar 2019	Senior	2.1	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Fritz,Matthew T	05 Mar 2019	Staff/Assistant	7.6	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fritz,Matthew T	06 Mar 2019	Staff/Assistant	7.0	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Heselton,George A	06 Mar 2019	Staff/Assistant	8.3	Substantive Testing	Preparing year end ARO workpapers
Richards,Ray Travis	06 Mar 2019	Senior	2.1	Substantive Testing	Detail review of the coal inventory account balance
Richards,Ray Travis	06 Mar 2019	Senior	1.9	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Richards,Ray Travis	06 Mar 2019	Senior	2.4	Substantive Testing	Detail review of the property, plant, and equipment account balance
Fritz,Matthew T	07 Mar 2019	Staff/Assistant	7.2	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	07 Mar 2019	Senior	2.7	Substantive Testing	Detail review of the coal inventory account balance
Fetterman,Stephen R	07 Mar 2019	Partner/Principal	4.7	Substantive Testing	Review of year end audit workpapers
Richards,Ray Travis	07 Mar 2019	Senior	2.2	Substantive Testing	Detail review of the property, plant, and equipment account balance
Miller,Brianna N	07 Mar 2019	Senior	5.7	Substantive Testing	Detail review the accrual workpapers and the black lung census testing workpapers.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	07 Mar 2019	Senior	3.4	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Richards,Ray Travis	08 Mar 2019	Senior	4.8	Substantive Testing	Detail review of asset retirement obligations account balance and calculation of related errors
Miller,Brianna N	08 Mar 2019	Senior	2.4	Substantive Testing	Detail review the AR and revenue testing workpapers.
Fritz,Matthew T	08 Mar 2019	Staff/Assistant	2.9	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Swanson,Angela Marie	09 Mar 2019	Senior Manager	1.9	Substantive Testing	Review of WCC summary of audit differences
Blazei,Suzanne	09 Mar 2019	Manager	8.3	Substantive Testing	MLP financials / filing end of year, updates
Richards,Ray Travis	09 Mar 2019	Senior	4.1	Substantive Testing	Detailed review of asset retirement obligation testing
Richards,Ray Travis	09 Mar 2019	Senior	3.1	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms
Richards,Ray Travis	09 Mar 2019	Senior	1.7	Substantive Testing	Detail review of the year-end impairment calculation and financial statement presentation

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	09 Mar 2019	Senior	4.8	Substantive Testing	perform the overall analytical review of COS, REV and the balance sheet accounts and income statement accounts.
Fritz,Matthew T	09 Mar 2019	Staff/Assistant	5.1	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out
Richards,Ray Travis	09 Mar 2019	Senior	1.1	Substantive Testing	Detail review of plant and equipment account balance testing
Curtis,Matthew E	09 Mar 2019	Staff/Assistant	(5.4)	Substantive Testing	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing ACH batch totals. Sending out support requests to the client.
Curtis,Matthew E	09 Mar 2019	Staff/Assistant	5.3	Substantive Testing	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing ACH batch totals. Sending out support requests to the client.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	09 Mar 2019	Staff/Assistant	5.4	Substantive Testing	Performing substantive testing for search for unrecorded liabilities. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing ACH batch totals. Sending out support requests to the client.
Curtis,Matthew E	10 Mar 2019	Staff/Assistant	3.4	Substantive Testing	Performing substantive testing for search for unrecorded liabilities for WMLP. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing ACH batch totals. Sending out support requests to the client for outstanding questions
Blazei,Suzanne	10 Mar 2019	Manager	7.0	Substantive Testing	MLP financials / filing end of year, updates
Richards,Ray Travis	10 Mar 2019	Senior	1.8	Substantive Testing	Detail review of the year-end impairment calculation and financial statement presentation
Swanson,Angela Marie	10 Mar 2019	Senior Manager	2.3	Substantive Testing	Review of WMLP disclosure checklist
Hernandez,Ashley Renee	10 Mar 2019	Manager	1.3	Substantive Testing	Time spent updating the MLP representation letter for management.
Fritz,Matthew T	10 Mar 2019	Staff/Assistant	1.6	Substantive Testing	Performing audit procedures over the WMLP audit including payroll testing, Fixed asset additions and disposals testing, coal inventory, M&S inventory, and the 10k tie-out

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Swanson,Angela Marie	10 Mar 2019	Senior Manager	1.7	Substantive Testing	Review of WMLP balance sheet analytics
Richards,Ray Travis	10 Mar 2019	Senior	2.1	Substantive Testing	Detailed review of asset retirement obligation testing
Richards,Ray Travis	10 Mar 2019	Senior	0.6	Substantive Testing	Detail review of plant and equipment account balance testing
Green,Kyle R	10 Mar 2019	Partner/Principal	3.5	Substantive Testing	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.
Fetterman,Stephen R	11 Mar 2019	Partner/Principal	0.8	Substantive Testing	Review of year end workpapers
Richards,Ray Travis	11 Mar 2019	Senior	5.1	Substantive Testing	Detailed review of asset retirement obligation testing
Fritz,Matthew T	11 Mar 2019	Staff/Assistant	8.1	Substantive Testing	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded
Swanson,Angela Marie	11 Mar 2019	Senior Manager	5.3	Substantive Testing	Review of impairment workpapers - substantive and WTs
Blazei,Suzanne	11 Mar 2019	Manager	13.0	Substantive Testing	MLP financials / filing end of year, updates
Hernandez,Ashley Renee	11 Mar 2019	Manager	6.6	Substantive Testing	Time spent General Reviewing Year end work in connection with our audit of the MLP for Westmoreland to ensure accuracy and appropriateness with US GAAP
Richards,Ray Travis	11 Mar 2019	Senior	1.1	Substantive Testing	Detail review of plant and equipment account balance testing

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Heselton,George A	11 Mar 2019	Staff/Assistant	16.0	Substantive Testing	Preparing audit workpapers for ARO, Fixed Assets, Expenses, Land & Mineral, and other substantive testing
Miller,Brianna N	11 Mar 2019	Senior	2.1	Substantive Testing	Detail review the Overall analytical review workpapers for the income statement and the revenue and cost of sales analysis.
Fritz,Matthew T	11 Mar 2019	Staff/Assistant	2.2	Substantive Testing	Cash- dealing with bank contacts to receive cash condirmations
Green,Kyle R	11 Mar 2019	Partner/Principal	4.2	Substantive Testing	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.
Miller,Brianna N	11 Mar 2019	Senior	0.8	Substantive Testing	Discussions over our approach to move to only issuing the financial statements for the WMLP.
Stephens,Paden A.	11 Mar 2019	Manager	1.0	Tax Activities	review of WMLP 163j calculation and analyzing the flow through impacts on the Corp for the proposed 163j regs
Miller,Brianna N	11 Mar 2019	Senior	5.3	Substantive Testing	Detail review various accrual and AP workpapers for the WMLP entity.
Richards,Ray Travis	11 Mar 2019	Senior	4.1	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completionof required financial reporting forms

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Curtis,Matthew E	11 Mar 2019	Staff/Assistant	6.7	Substantive Testing	Performing substantive testing for search for unrecorded liabilities for WMLP. Reviewing invoice and payment support. Vouching payment to the bank statement and agreeing ACH batch totals. Sending out support requests to the client for outstanding questions
Swanson,Angela Marie	11 Mar 2019	Senior Manager	4.7	Substantive Testing	Review of LSTC testing and strategy
Miller,Brianna N	11 Mar 2019	Senior	1.4	Substantive Testing	Detail review the AR and revenue workpapers to ensure they are complete for the WMLP entity.
Fritz,Matthew T	11 Mar 2019	Staff/Assistant	4.6	Substantive Testing	fixed asset additions and disposals. Ensuring that all additions and disposals were recorded properly through testing
Richards,Ray Travis	11 Mar 2019	Senior	4.2	Substantive Testing	Detail review of oxford coal stockpile inventory account balance valuation
Whipple,Matthew Ary	11 Mar 2019	Partner/Principal	3.0	Substantive Testing	Executive review of substantive audit procedures performed
Curtis,Matthew E	12 Mar 2019	Staff/Assistant	8.4	Substantive Testing	Finalize search for unrecorded liabilities and inquiries out to AP personnel. Performed the accrued expense testing for vacation and accrued severance tax. Prepped workbooks N10 & N07.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	12 Mar 2019	Senior	0.6	Substantive Testing	Go through the payroll fringe analytic to ensure that the differences are within our threshold.
Heselton,George A	12 Mar 2019	Staff/Assistant	24.0	Substantive Testing	Preparing audit workpapers for ARO, Fixed Assets, Expenses, Land & Mineral, and other substantive testing
Swanson,Angela Marie	12 Mar 2019	Senior Manager	8.7	Substantive Testing	Review of impairment workpapers - substantive and WTs
Richards,Ray Travis	12 Mar 2019	Senior	2.6	Substantive Testing	Detailed review of asset retirement obligation testing
Richards,Ray Travis	12 Mar 2019	Senior	4.3	Substantive Testing	Detail review of oxford coal stockpile inventory account balance valuation
Fetterman,Stephen R	12 Mar 2019	Partner/Principal	3.2	Substantive Testing	Review of year end workpapers
Swanson,Angela Marie	12 Mar 2019	Senior Manager	2.8	Substantive Testing	Review of status and open items
Miller,Brianna N	12 Mar 2019	Senior	0.6	Substantive Testing	Prepare the going concern walkthrough after we received managements assessment.
Fritz,Matthew T	12 Mar 2019	Staff/Assistant	0.4	Substantive Testing	Cash- dealing with bank contacts to receive cash condirmations
Fritz,Matthew T	12 Mar 2019	Staff/Assistant	5.7	Substantive Testing	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded
Whipple,Matthew Ary	12 Mar 2019	Partner/Principal	5.0	Substantive Testing	Executive review of substantive audit procedures performed

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Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Stephens, Paden A.	12 Mar 2019	Manager	4.0	Tax Activities	review of the Client's memo related to the qualified income calculation of IRC 7004. Review of the company's qualified income computation - reviewing an YOY analysis to understand the movement in the qualified income calculation and identify any material changes
Richards, Ray Travis	12 Mar 2019	Senior	6.1	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms
Pippolo, Carlo D	12 Mar 2019	Partner/Principal	0.5	Substantive Testing	Executive review of substantive audit procedures performed
Hernandez, Ashley Renee	12 Mar 2019	Manager	9.7	Substantive Testing	Time related to year end general review of workpapers in order to support our conclusion of an unqualified opinion.
Miller, Brianna N	12 Mar 2019	Senior	8.1	Substantive Testing	Detail review the UL search, which includes discussions with the client. Detail review the vacation accrual, the severance accrual workpaper and the other liabilities workpapers. This also includes black lung testing.
Fritz, Matthew T	12 Mar 2019	Staff/Assistant	8.3	Substantive Testing	fixed asset additions and disposals. Ensuring that all additions and disposals were recorded properly through testing

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Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	12 Mar 2019	Senior	2.1	Substantive Testing	Detail review the debt workpapers for the WMLP entity.
Swanson,Angela Marie	13 Mar 2019	Senior Manager	1.2	Substantive Testing	WMLP Audit committee meeting. Attended by WMLP AC, management, S. Fetterman, K. Green, and A. Swanson
Miller,Brianna N	13 Mar 2019	Senior	2.1	Substantive Testing	Detail reviewing the payroll analytic workpaper.
Whipple,Matthew Ary	13 Mar 2019	Partner/Principal	3.0	Substantive Testing	Executive review of substantive audit procedures performed
Swanson,Angela Marie	13 Mar 2019	Senior Manager	2.8	Substantive Testing	Review of status and open items
Richards,Ray Travis	13 Mar 2019	Senior	15.0	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, cash flow statement review, and completion of required financial reporting forms
Miller,Brianna N	13 Mar 2019	Senior	6.7	Substantive Testing	Detail review accrual workpapers and accounts payable workpapers. THis also includes reviewing the other liabilities workpapers.
Green,Kyle R	13 Mar 2019	Partner/Principal	13.1	Substantive Testing	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.
Swanson,Angela Marie	13 Mar 2019	Senior Manager	4.5	Substantive Testing	Review of LSTC testing and strategy
Fetterman,Stephen R	13 Mar 2019	Partner/Principal	2.1	Substantive Testing	Review of year end workpapers
Fetterman,Stephen R	13 Mar 2019	Partner/Principal	1.2	Substantive Testing	Attendance at AC meeting to discuss audit results

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Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Heselton,George A	13 Mar 2019	Staff/Assistant	24.0	Substantive Testing	Preparing audit workpapers for ARO, Fixed Assets, Expenses, Land & Mineral, and other substantive testing
Hernandez,Ashley Renee	13 Mar 2019	Manager	9.8	Substantive Testing	General Review of workpapers to ensure accuracy and appropriateness in accordance with EY GAM to support our audit conclusion.
Fritz,Matthew T	13 Mar 2019	Staff/Assistant	11.4	Substantive Testing	coal inventory tie-out: using survey observations and reviewing client workbooks to determine if inventory for Oxford was correctly recorded
Curtis,Matthew E	13 Mar 2019	Staff/Assistant	8.4	Substantive Testing	Addressed review comments in AR/Revenue, AP trade, and other accruals for WMLP. These comments relates to substantive testing. Also, finished AR/Revenue cut off testing for WMLP.
Miller,Brianna N	14 Mar 2019	Senior	4.1	Substantive Testing	Detail review general procedrues, such as the peer analysis, the analyst expectations, the POGAP form, going concern forms and permanent files.
Heselton,George A	14 Mar 2019	Staff/Assistant	4.6	Substantive Testing	Preparing ARO workpapers - Out of Scope follow up with client
Fetterman,Stephen R	14 Mar 2019	Partner/Principal	3.2	Substantive Testing	Review of year end workpapers
Fritz,Matthew T	14 Mar 2019	Staff/Assistant	1.1	Substantive Testing	updating the final file with minutes throughout the year
Fritz,Matthew T	14 Mar 2019	Staff/Assistant	5.5	Substantive Testing	determining operating lease future obligations to t/o to the 10-

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
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Miller,Brianna N	14 Mar 2019	Senior	1.9	Substantive Testing	Detail review the recieved not vouchered workpaper and the LSTC workpapers.
Fritz,Matthew T	14 Mar 2019	Staff/Assistant	7.2	Substantive Testing	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials
Swanson,Angela Marie	14 Mar 2019	Senior Manager	5.2	Substantive Testing	Review of LSTC workpapers
Swanson,Angela Marie	14 Mar 2019	Senior Manager	6.4	Substantive Testing	Review of ARO substantive workpapers
Curtis,Matthew E	14 Mar 2019	Staff/Assistant	12.4	Substantive Testing	Finalized substantive testing with AP trade, Vacation Accrual, Health Insurance Accrual, UL search accruals, Other AR. Perform 10K tie out for WMLP.
Fritz,Matthew T	14 Mar 2019	Staff/Assistant	(5.1)	Substantive Testing	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials
Fetterman,Stephen R	14 Mar 2019	Partner/Principal	3.3	Substantive Testing	Review of year end workpapers
Richards,Ray Travis	14 Mar 2019	Senior	15.5	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, cash flow statement review, and completion of required financial reporting forms
Miller,Brianna N	14 Mar 2019	Senior	2.1	Substantive Testing	Detail review the recieved not vouchered workpaper.

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Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	14 Mar 2019	Senior	1.4	Substantive Testing	Follow up with the client on the accrual outstanding items and discuss questions.
Miller,Brianna N	14 Mar 2019	Senior	3.4	Substantive Testing	Perform the financial statement tie out of the first draft of the WMLP tie-out.
Hernandez,Ashley Renee	14 Mar 2019	Manager	10.3	Substantive Testing	General Review of the financial statements and related workpapers to ensure applicability of US GAAP and EY GAM.
Stephens,Paden A.	14 Mar 2019	Manager	3.0	Tax Activities	reviewing and updating 342A, 342B, 342C, and 306 Checklists - Updating provision to TB tie outs for updated workpapers
Fritz,Matthew T	14 Mar 2019	Staff/Assistant	5.1	Substantive Testing	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials
Swanson,Angela Marie	14 Mar 2019	Senior Manager	1.5	Substantive Testing	Review of qualified income calculation
Green,Kyle R	14 Mar 2019	Partner/Principal	6.7	Substantive Testing	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.
Whipple,Matthew Ary	14 Mar 2019	Partner/Principal	3.0	Substantive Testing	Executive review of substantive audit procedures performed

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	15 Mar 2019	Senior	9.5	Substantive Testing	Detail review of year-end reporting, including summary of audit differences, financial statement tie out and review, and completion of required financial reporting forms
Whipple,Matthew Ary	15 Mar 2019	Partner/Principal	4.0	Substantive Testing	Executive review of substantive audit procedures performed
Miller,Brianna N	15 Mar 2019	Senior	5.1	Substantive Testing	Time spent finalizing the 10K tie-out of the financial statements.
Swanson,Angela Marie	15 Mar 2019	Senior Manager	4.2	Substantive Testing	Preparation of SD memo and review of communication for management
Swanson,Angela Marie	15 Mar 2019	Senior Manager	1.0	Substantive Testing	Preparation of transmittal letter and opinion
Green,Kyle R	15 Mar 2019	Partner/Principal	2.2	Substantive Testing	Perform general review procedures over audit work performed for the 2018 Westmoreland Resource Partners annual audit.
Curtis,Matthew E	15 Mar 2019	Staff/Assistant	8.2	Substantive Testing	10K tieout to WMLP. Requesting support and performing inquiry with the client.
Fritz,Matthew T	15 Mar 2019	Staff/Assistant	9.4	Substantive Testing	10-k tie-out: tying out every number in the 10-k to our documentation to ensure accurate financials
Miller,Brianna N	15 Mar 2019	Senior	1.9	Substantive Testing	Detail review the LSTC testing workpapers.
Hernandez,Ashley Renee	15 Mar 2019	Manager	10.0	Substantive Testing	Time spent on general review of the documentation and workpapers in the MLP file to support our audit conclusion.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Fetterman,Stephen R	15 Mar 2019	Partner/Principal	10.7	Substantive Testing	Executive review of substantive audit procedures performed
Miller,Brianna N	18 Mar 2019	Senior	6.1	Archive	Time spent working through the WMLP archive process, which includes clearing review notes.
Richards,Ray Travis	18 Mar 2019	Senior	8.4	Archive	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.
Curtis,Matthew E	18 Mar 2019	Staff/Assistant	6.4	Archive	Review of 10K tieout support and preparing for archive
Hernandez,Ashley Renee	18 Mar 2019	Manager	3.2	Substantive Testing	Work Related to FORM AP on PCAOB
Curtis,Matthew E	19 Mar 2019	Staff/Assistant	5.8	Archive	Address MLP Review Comments and prepare for Archive
Richards,Ray Travis	19 Mar 2019	Senior	3.9	Archive	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.
Miller,Brianna N	20 Mar 2019	Senior	4.1	Archive	Time spent working through archive of the engagement.
Richards,Ray Travis	20 Mar 2019	Senior	4.4	Archive	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.
Miller,Brianna N	21 Mar 2019	Senior	6.1	Archive	Time spent working through review comments for the archive of the engagement.

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Richards,Ray Travis	21 Mar 2019	Senior	7.9	Archive	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.
Richards,Ray Travis	22 Mar 2019	Senior	7.6	Archive	Archive procedures related to the WMLP audit required to complete documentation of year-end audit testing.
Miller,Brianna N	22 Mar 2019	Senior	7.7	Archive	Time spent clearing review notes and cleaning up the engagement for archive.
Hernandez,Ashley Renee	25 Mar 2019	Manager	1	Archive	Completion of WMLP archive procedures required to complete documentation requirements
Miller,Brianna N	25 Mar 2019	Senior	4.1	Archive	Completion of WMLP archive procedures required to complete documentation requirements
Hernandez,Ashley Renee	25 Mar 2019	Manager	1	Substantive Testing	Updating and reviewing Form AP for submission for PCAOB
Miller,Brianna N	25 Mar 2019	Senior	4.1	Archive	Time spent working through the WMLP archive.
Preeti Shah	03 Apr 2019	Staff/Assistant	6.00	Archive	Clear review notes
Richards,Ray Travis	03 Apr 2019	Senior	6.50	Archive	Archive clear review notes
Blazei,Suzanne	04 Apr 2019	Manager	2.30	Archive	Time spent working through the WMLP archive.
Richards,Ray Travis	04 Apr 2019	Senior	6.00	Archive	Completion of WMLP archive procedures required to complete documentation requirements
Heselton,George A	04 Apr 2019	Staff/Assistant	7.00	Archive	clean up / documentation

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
Miller,Brianna N	04 Apr 2019	Senior	7.00	Archive	canvas scrub /2:1005135118 / RELB NSRST1
Preeti Shah	04 Apr 2019	Staff/Assistant	2.50	Archive	canvas scrub /2:1005135117 / RELB NSRST1
Miller,Brianna N	05 Apr 2019	Senior	5.90	Archive	Time spent working through the WMLP archive.
Heselton,George A	05 Apr 2019	Staff/Assistant	4.30	Archive	Time spent working through the WMLP archive.
Richards,Ray Travis	05 Apr 2019	Senior	3.50	Archive	Time spent working through the WMLP archive.
Miller,Brianna N	08 Apr 2019	Senior	6.00	Archive	Time spent working through the WMLP archive.
Heselton,George A	08 Apr 2019	Staff/Assistant	8.00	Archive	Time spent working through the WMLP archive.
Miller,Brianna N	09 Apr 2019	Senior	5.00	Archive	pre-archive clean up
Heselton,George A	09 Apr 2019	Staff/Assistant	8.00	Archive	clear final comments in audit file
Richards,Ray Travis	10 Apr 2019	Senior	6.80	Archive	Archive WMLP
Heselton,George A	10 Apr 2019	Staff/Assistant	8.00	Archive	pre-archive clean up
Hernandez,Ashley Renee	10 Apr 2019	Manager	2.50	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.
Stephens,Paden A.	10 Apr 2019	Manager	0.70	Archive	Time spent working through the WMLP archive.
Swanson,Angela Marie	10 Apr 2019	Senior Manager	1.00	Archive	Time spent clearing comments and ensuring that everything was addressed in order to archive final files.
Fetterman,Stephen R	10 Apr 2019	Partner/Principal	2.40	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive

WMLP Debtors – Flat Fee Services

Employee Name	Transaction Date	Rank	Hours Charged	Project Category	Description
					process.
Miller,Brianna N	10 Apr 2019	Senior	5.00	Archive	pre-archive clean up
Richards,Ray Travis	11 Apr 2019	Senior	8.80	Archive	clear final comments in audit file
Heselton,George A	11 Apr 2019	Staff/Assistant	8.00	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.
Miller,Brianna N	11 Apr 2019	Senior	7.00	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.
Stephens,Paden A.	11 Apr 2019	Manager	0.20	Archive	Time spent working through the WMLP archive.
Richards,Ray Travis	12 Apr 2019	Senior	4.90	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.
Heselton,George A	12 Apr 2019	Staff/Assistant	3.00	Archive	Finalization of documentation related to the 2018 WMLP year-end audit required in the archive process.
Miller,Brianna N	12 Apr 2019	Senior	6.00	Archive	Time spent working through the WMLP archive.
Green,Kyle R	12 Apr 2019	Partner/Principal	1.20	Archive	Time spent working through the WMLP archive.
Fetterman,Stephen R	12 Apr 2019	Partner/Principal	3.10	Archive	Archive activities for the 2018 WMLP audit.
Total			1,459.2		

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Hernandez,Ashley Renee	Manager	2/2/2019	0.2	Bankruptcy	Time spent compiling and reviewing time for submission to the bankruptcy courts
Hernandez,Ashley Renee	Manager	2/4/2019	0.3	Bankruptcy	compilation of bankruptcy time tracker for submission for court
Miller,Brianna N	Senior	2/4/2019	0.1	Bankruptcy	Extra time spent entering time due to bankruptcy.
Miller,Brianna N	Senior	2/4/2019	0.6	Bankruptcy	Add in the appropriate accounts into our audit software to account for the bankruptcy scot and testing related to the liabilities subject to compromise.
Miller,Brianna N	Senior	2/4/2019	3.0	Bankruptcy	bankruptcy related LSTC testing
Miller,Brianna N	Senior	2/4/2019	3.0	Bankruptcy	bankruptcy related LSTC testing
Blazei,Suzanne	Manager	2/5/2019	0.6	Bankruptcy	Time -0.6Description – Meeting to discuss the claims reconciliation process and how the Company will determine liabilities subject to compromise and liabilities not subject to compromise as of December 31, 2018. Attended by EY: S. Fetterman, K. Green, A. Swanson, S. Blazei, B. Miller; Westmoreland: J. Dwyer, M. Huntsman; PWC; and Alvarez and Marsal.

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Miller,Brianna N	Senior	2/5/2019	0.3	Bankruptcy	Meeting held with the company to discuss the bankruptcy reconciliation claims process. Angela Swanson, Kyle green, Brianna Miller, Joe Dwyer, Matt Huntsman and other representatives from A&M and PWC were in attendance.
Miller,Brianna N	Senior	2/5/2019	5.3	Bankruptcy	Meetings held with the company over the bankruptcy process
Miller,Brianna N	Senior	2/5/2019	5.3	Bankruptcy	Meetings held with the company over the bankruptcy process
Hernandez,Ashley Renee	Manager	2/6/2019	0.9	Bankruptcy	Time spent compiling time trackers for October through December including creating out of scope billing tracker from time incurred
Hernandez,Ashley Renee	Manager	2/7/2019	0.5	Bankruptcy	Time spent combining bankruptcy time and activities for submission to the courts.
Hernandez,Ashley Renee	Manager	2/8/2019	0.3	Bankruptcy	Time spent reviewing fee application for the bankruptcy courts.
Miller,Brianna N	Senior	2/8/2019	0.1	Bankruptcy	Extra time spent entering time into timesheet due to bankruptcy.
Hernandez,Ashley Renee	Manager	2/11/2019	0.3	Out of Scope	Time spent reviewing out of scope IT work and substantive procedures performed due to control deficiencies
Fetterman,Stephen R	Partner/Principal	2/12/2019	0.2	Bankruptcy	Meeting with S Henry to discuss audit status and progress in bankruptcy proceedings

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Fetterman,Stephen R	Partner/Principal	2/12/2019	0.2	Bankruptcy	Meeting with M Hutchinson to discuss audit status and progress in bankruptcy proceedings
Hernandez,Ashley Renee	Manager	2/12/2019	0.5	Out of Scope	Review related to IT substantive workpapers for out of scope work related to management control deficiencies in the it general control environment.
Hernandez,Ashley Renee	Manager	2/18/2019	0.4	Bankruptcy	time spent collecting and scheduling bankruptcy time and fee's to be filed.
Hernandez,Ashley Renee	Manager	2/19/2019	0.1	Bankruptcy	time related to timekeeping activities and gathering of information to submit to the bankruptcy courts.
Swanson,Angela Marie	Senior Manager	2/19/2019	0.3	Bankruptcy	Bankruptcy reporting and estimate to complete request.
Curtis,Matthew E	Staff/Assistant	2/20/2019	0.3	Bankruptcy	Reviewing charged time by the engagement team and charged expenses. Prepared tracker for WCC & WMLP.
Harris,Tyler	Staff/Assistant	2/20/2019	4.3	Bankruptcy	Organized information on bankruptcy into proper format. Calculated hours for each type of activity and per person. Calculated moneyspent per expense category. Determined what each activity should be charged to
Hernandez,Ashley Renee	Manager	2/20/2019	0.1	Bankruptcy	time related to timekeeping for bankruptcy courts regulations above and beyond normal

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Swanson,Angela Marie	Senior Manager	2/20/2019	0.7	Bankruptcy	Review of recent motions/claims submitted to bankruptcy court for accounting implications.
Blazei,Suzanne	Manager	2/21/2019	0.5	Bankruptcy	Time: .5Description: Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance.
Fetterman,Stephen R	Partner/Principal	2/21/2019	0.3	Bankruptcy	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance. (Meeting was longer, I joined late)

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Green,Kyle R	Partner/Principal	2/21/2019	0.5	Bankruptcy	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance.
Miller,Brianna N	Senior	2/21/2019	0.5	Bankruptcy	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dweyer (Westmoreland) were all in attendance.
Swanson,Angela Marie	Senior Manager	2/21/2019	0.5	Bankruptcy	Meeting held with the company to discuss their claims reconciliation process related to bankruptcy. Brianna Miller (EY), Angela Swanson (EY), Suzy Blazei (EY), Kyle Green (EY), Steve Fetterman (EY) and Joe Dwyer (Westmoreland) were all in attendance.
Miller,Brianna N	Senior	2/22/2019	0.2	Bankruptcy	Extra time spent entering time due to bankruptcy.

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Hernandez,Ashley Renee	Manager	2/23/2019	0.7	Bankruptcy	Time spent reviewing and compiling time related to January fee application
Blazei,Suzanne	Manager	2/25/2019	0.4	Bankruptcy	Discussion and analysis over procedures to perform on liabilities subject to compromise.
Hernandez,Ashley Renee	Manager	2/25/2019	1.3	Bankruptcy	Time spent reviewing and updating the bankruptcy time for fee application
Miller,Brianna N	Senior	2/25/2019	0.4	Bankruptcy	Time spent working through the Liabilities subject to compromise as part of our bankruptcy testing.
Miller,Brianna N	Senior	2/25/2019	3.1	Bankruptcy	Time spent working through the LSTC testing classification for bankruptcy
Swanson,Angela Marie	Senior Manager	2/25/2019	0.3	Bankruptcy	Review of liabilities subject to compromise reconciliation related to audit testing plan
Miller,Brianna N	Senior	2/25/2019	3.1	Bankruptcy	Time spent working through the LSTC testing classification for bankruptcy
Blazei,Suzanne	Manager	2/27/2019	3.7	Bankruptcy	Review of PWC's LSTC memo and supporting workpaper to further understand procedures performed by the COMpany
Heselton,George A	Staff/Assistant	2/27/2019	3.1	Out of Scope	Updating the ARO workbooks for correcting entries. Time coordinating with client.

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Miller,Brianna N	Senior	2/27/2019	0.7	Bankruptcy	Discussions held over the Liabilities subject to compromise testing due to the bankruptcy.
Swanson,Angela Marie	Senior Manager	2/27/2019	0.2	Bankruptcy	Review of liabilities subject to compromise reconciliation related to audit testing plan
Swanson,Angela Marie	Senior Manager	2/28/2019	0.3	Out of Scope	Review of impairment substantive testing
Miller,Brianna N	Senior	3/2/2019	3.8	Bankruptcy	Time spent on the LSTC classification testing due to the bankruptcy of the company.
Miller,Brianna N	Senior	3/2/2019	0.9	Bankruptcy	Time spent on bankruptcy LSTC claims testing.
Blazei,Suzanne	Manager	3/4/2019	1.1	Bankruptcy	discussion over process for identifying pre and post lstc items that do not have an associated invoice yet (tax, etc.)
Miller,Brianna N	Senior	3/5/2019	3.4	Bankruptcy	Detail review bankruptcy LSTC process and our testing approach
Heselton,George A	Staff/Assistant	3/5/2019	14.1	Bankruptcy	Preparing year end bankruptcy workpapers - Out of Scope
Blazei,Suzanne	Manager	3/5/2019	1.7	Bankruptcy	reconcile and go through support provided for LSTC claims and ap subledger provided in unclear format
Miller,Brianna N	Senior	3/5/2019	1.7	Bankruptcy	Discussions held over the LSTC classification testing in order to determine if the company has appropriately classified the ap claims as pre or post petition.

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Miller,Brianna N	Senior	3/5/2019	0.4	Bankruptcy	Bankruptcy walkthrough meeting held in order to gain an understanding of the process. Andrew Hesleton, Brianna Miller, Joe Dwyer, Chen Li, Tyler Lysenski and Matt Huntsman were all in attendance.
Scheetz,Douglas D.	Partner/Principal	3/5/2019	0.5	Bankruptcy	Audit - Internal discussion re: tax considerations with emergence plan - Nancy Flagg, Traci Mitchell, Michael Orton
Miller,Brianna N	Senior	3/6/2019	3.2	Bankruptcy	Detail review workpapers related to bankruptcy
Blazei,Suzanne	Manager	3/6/2019	1.7	Bankruptcy	review claims items, go through memo and TB to agree to listings
Miller,Brianna N	Senior	3/6/2019	0.9	Bankruptcy	Make selections for the LSTC classification testing.
Miller,Brianna N	Senior	3/6/2019	2.8	Bankruptcy	Held discussions over the LSTC reconciliation process to determine our approach for testing.
Miller,Brianna N	Senior	3/6/2019	0.4	Bankruptcy	Meeting with PWC and management to discuss the LSTC process for our testing.
Scheetz,Douglas D.	Partner/Principal	3/6/2019	0.5	Bankruptcy	Audit - Meeting re: 125 US Part D
Miller,Brianna N	Senior	3/7/2019	2.9	Bankruptcy	Time spent discussing the LSTC process including testing and determining how amounts are classified as LSTC.
Scheetz,Douglas D.	Partner/Principal	3/7/2019	1.0	Bankruptcy	Audit - call w/ WCC, PWC and K&E re: BK Emergence plan

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Blazei,Suzanne	Manager	3/8/2019	7.5	Bankruptcy	Bankruptcy - LSTC / year end items
Miller,Brianna N	Senior	3/8/2019	1.1	Bankruptcy	Time spent reviewing and preparing some of our LSTC detailed testing workpapers.
Miller,Brianna N	Senior	3/9/2019	1.7	Bankruptcy	Go through LSTC testing. Send a list of inquiries to the client for help with specific items.
Scheetz,Douglas D.	Partner/Principal	3/11/2019	0.6	Bankruptcy	Call to discuss 965 transition tax calculation, final SAB 118 amounts, 2018 GILTI computation, 2018 163(j) computation, and workpaper timing. EY Attendees: Dough Scheetz, Gabe Schreiber, Heather Elzi, Paden Stephens. Company Attendees: R. Schiller (tax senior), R. Woody (tax senior manager), M. Karas (tax director).
Blazei,Suzanne	Manager	3/12/2019	13.2	Bankruptcy	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review
Blazei,Suzanne	Manager	3/13/2019	13.0	Bankruptcy	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review
Miller,Brianna N	Senior	3/13/2019	4.1	Bankruptcy	Working through the LSTC testing approach for the company's classification of pre- and post-petition liabilities.

WMLP Debtors Hourly Rate Services

Employee Name	Rank	Transaction Date	Hours Charged	Project Category	Description
Blazei,Suzanne	Manager	3/14/2019	14.0	Bankruptcy	Bankruptcy testing - LSTC classification, claims selections, reorg expenses, updates, meetings, review
Miller,Brianna N	Senior	3/14/2019	1.8	Bankruptcy	detail review the new classification testing for LSTC items.
Miller,Brianna N	Senior	3/15/2019	1.9	Bankruptcy	LSTC Classification testing for finalizing our bankruptcy testing.
Total			147.6		

Exhibit B**Expense Detail**

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Curtis,Matthew E	Staff/Assistant	19 Mar 2019	Ground-Mileage	\$100.34	My normal commute to home office roundtrip = 16 miles. Round trip commute to client = 25.6 miles. The difference, noted here = 9.6 miles. Traveled to the client 18 times (back and forth) between the dates of 2/23/2019 to 3/15/2019. Reimbursement rate = .58 per mile. My address is in Denver, CO
Fritz,Matthew T	Staff/Assistant	19 Mar 2019	Ground-Mileage	\$41.76	Mileage
Home to office - 6miles
Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage between the dates of 3/9/2019 to 3/15/2019. Reimbursement rate = .58 per mile.
Curtis,Matthew E	Staff/Assistant	15 Mar 2019	Meal	\$80.06	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Matthew Curtis, Brianna Miller, Ray Richards, Kyle Green
Fritz,Matthew T	Staff/Assistant	15 Mar 2019	Ground-Mileage	\$41.76	Mileage
Home to office - 6miles
Home to Client - 12 miles 6 x 2 = 12miles/day 12 x 6 = 72Mileage between the dates of 3/2/2019 to 3/8/2019. Reimbursement rate = .58 per mile.
Fritz,Matthew T	Staff/Assistant	14 Mar 2019	Meal	\$179.11	Dinner at Client PPED: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton, Kyle Green

Employee Name	Title	Date	Expense Category	Amount	Expense Description
Curtis,Matthew E	Staff/Assistant	14 Mar 2019	Meal	\$128.20	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Andrew Heselton, Ray Richards, Brianna Miller, Matthew Curtis, Kyle Green, Angela Swanson.
Fritz,Matthew T	Staff/Assistant	12 Mar 2019	Meal	\$141.19	Dinner at Client PPED: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton
Curtis,Matthew E	Staff/Assistant	12 Mar 2019	Meal	\$138.43	Approved to be a chargeable expense by engagement partner (PPEDD): KyleGreen. This was a business purpose lunch since we ordered the food in and continued to work while we ate. We discussed our audit progress and planned next steps. Attendees: Ashley Hernandez, Andrew Heselton, Ray Richards, Brianna Miller, Matthew Curtis, Kyle Green, Angela Swanson.
Hernandez,Ashley Renee	Manager	28 Mar 2019	Snacks/Drinks	\$46.10	Snacks/beverages for business meeting to discuss the client PBC list. PPEDD: Kyle Green. Attendees: Ashley Hernandez, Suzy Blazei, Brianna Miller, Angela Swanson, Matthew Curtis, Matthew Fritz, Ray Richards, Andrew Heselton, Kyle Green
Curtis,Matthew E	Staff/Assistant	24 Mar 2019	Ground-Mileage	\$22.62	My normal commute to home office roundtrip = 16 miles. Round trip commute to client = 25.6 miles. The difference, noted here = 9.6 miles. Traveled to the client 4 times (back and forth) between the dates of 3/18/2019 to 3/21/2019. Reimbursement rate = .58 per mile. My address is in Denver, CO.
Total				\$919.57	